

PROPERTY WRITES

Division Newsletter of the Property Tax Division of the Utah State Tax Commission

Web Page: <http://propertytax.utah.gov>

December 2006

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DIRECTOR'S MESSAGE

SEASON'S GREETINGS

Denny Lytle

I hope this newsletter finds you well and happy and all caught up on the things necessary to keep your part of government functioning. I also hope you notice that our newsletter has had a face-lift and is actually even in better shape than our last newsletter.

We have created an editorial board here at the Property Tax Division and we are striving to provide you with timely and useful information in a format that is easy to read and content you care about. While this is not an easy task, we are working to make this newsletter a more useful tool for you and your staff.

We have created a few reoccurring sections that will have the following titles: 1. *Message from the Director*. I actually tried to get rid of this section but in the end bowed to the will the majority who thought it was a good thing to continue. 2. *News and Features*. This section will continue with some of the news and update things we have done in the past as well as provide feature articles about various aspects of the property tax system. 3. *Calendar of Events*. 4. *Ask the Division*. This is a new section we are especially excited about. It will provide you with the opportunity to ask questions about division functions or policies or thoughts related to the

property tax system in Utah. We know that when one of you has a question, many others will have the same question. We believe that this can be a fun and educational section. So, if you have questions for this section send them in and we will try and include the answers in our next newsletter. 5. *Meet the Division*. We will highlight a few of our employees each issue, starting with the senior management team in this issue.

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Other sections of the newsletter will be on an as-needed basis and will include such topics as: Statistics, Appeals, Legal, Management Issues, etc. Again, we hope that this newsletter will be a useful tool for you and we are working hard to make it something you care about.

At this special time of the year, I would like to publicly thank my staff for their hard work, dedication, and competence. They make my job easy and give dignity to the term “public service”. All of us at the Property Tax Division appreciate working with you and the many wonderful, professional, talented people that work for you. We appreciate our relationships with you and we strive to add to your success. Happy Holidays!

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NEWS AND FEATURES

EDUCATION 2007

Ron Smith

Out With The Alphabet, In With The Numbers

For many years the Property Tax Division has taught courses for both continuing education and appraiser pre-licensing with the Division of Real Estate. The main courses have been known by the letters, "A" for Assessment in Utah, through "K" for Income Applications.

The 2007 education schedule reflects changes mandated by the Appraiser Qualification Board (part of the Appraisal Foundation), requiring substantially more education in specific categories. Anyone applying to be licensed or certified during 2007 can use either the "letter" or "number" classes, but those applying in 2008 will be required to take the new numbered courses. The "letter" courses will no longer qualify.

	<u>2007 Hours</u>	<u>2008 Hours</u>
Appraiser Trainee	75 hours	75 hours
Licensed Appraiser	90 hours	150 hours
Certified Residential	120 hours	200 hours + Assoc Degree
Certified General	180 hours	300 hours + BS Degree

The numbered courses, new for 2007, are:

<u>Class</u>	<u>Title</u>	<u>Hours</u>	<u>Required for</u>	<u>Replaces</u>
101	Basic Appraisal Principles	30	Trainee	"B"
102	Basic Appraisal Procedures	30	Trainee	"B"
103	USPAP	15	Trainee	"J"
201	Market Analysis/H&B Use	15	License	"C"
202	Site Val, Cost Approach	15	License	"C & D"
203	Sales Comparison/Income	30	License	"B" & "D"

More courses will be made available soon, particularly those that will qualify a licensed appraiser to become certified residential. For those desiring to become certified general, courses "E" "K" and "H" will be available in 2007. However, these courses are not approved for 2008. There are no certified general courses currently offered that meet the 2008 qualifications.

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The Segmented Licensing Method

The Division of Real Estate has adopted a “segmented” approach to appraiser licensing for 2007 that will help appraisers use the “letter” courses even if they have insufficient experience to become licensed or certified. For those who can use this loophole, it is imperative that they apply for licensing or certification before 2008, even if they have insufficient experience. Those who wait until 2008 to apply will be governed by the 2008 experience and education requirements.

For example, a licensed appraiser may want to become Certified General and has the currently-required 180 qualifying education hours, but doesn't have sufficient time or experience. That appraiser could apply with the Division of Real Estate before the end of 2007. The education would be accepted under the 2007 rules, and the appraiser would be asked to submit the required experience in 2008. In this manner, the appraiser would avoid an extra 120 hours of education and a B.S. degree requirement.

The segmented method is terrific for those who desire to become licensed or certified under the 2007 education rules. Just make sure the DRE application is submitted early in 2007, not 2008.

Continuing Education

28 hours of continuing education (including a 7-hour USPAP update class) is required each renewal period. Although this requirement does not change, the Division of Real Estate has advised us of two major changes. First, no personal property appraisal classes will be allowed. Only real property appraisal education will be allowed by the DRE for continuing education. As usual, the State Tax Commission will accept both real and personal property courses for continuing education. Second, no classes approved for real estate agents and brokers will be accepted for appraiser continuing education. Courses must be appraiser-based, not realtor-based.

2007 promises to be a busy, changing year for education. The 2007 appraisal education schedule of 37 classes and seminars is available from Colleen Southwick or online at <http://www.propertytax.utah.gov/training/index.html>. If you have questions as the year progresses, please call Ron Smith (801-297-3691) or Colleen Southwick (801-297-3601).

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IAAO OFFICIALS

2006 Election and Awards Results

President	Ken Bench	Sanpete County Assessor
Vice-President	Tom Durrant	Washington County
Secretary	Mavis Heywood	Washington County
Treasurer	Jennifer Roundy	Weber County
New Board Member	Esther Martinez	Weber County
New Board Member	Jim Ivie	Davis County Assessor-elect
New Board Member	Tim Noyce	Salt Lake County

Awards Presented

Roscoe Hammond Tax Administrator of the Year:	Art Partridge, Washington County Assessor
Assessor of the Year:	Carol Rees, Davis County Assessor
Outstanding Member:	Shirl Nichols, Juab County Assessor
Outstanding Service to Property Tax Administration:	Kevin Jacobs, Salt Lake County

NEW OFFICIALS

COUNTY	POSITION	IN	OUT
BEAVER	Assessor	Trent Brown	Max Limb
BEAVER	Commissioner	Donald Wilden	Mark Whitney
BOX ELDER	Commissioner	Rich Vandyke	Suzanne Rees
BOX ELDER	Commissioner	Jay hardy	Scott Hansen
BOX ELDER	Auditor	Tom Bennett	Roger Handy
CACHE	Commissioner	G.A. Ziles	Paul Cook
DAGGETT	Auditor	Keri Palleson	Renae Wilde
DAGGETT	Commissioner	Floyd Briggs	Craig Collett
DAGGETT	Commissioner	Henry Gutz	Chad Reed
DAVIS	Commissioner	P. Bret Milburn	Dan McConkie
DAVIS	Commissioner	Lwenda Downs	Carol Page
DAVIS	Assessor	James Ivie	Carol Rees
DUCHESNE	Commissioner	Kirk Wood	Larry Ross
EMERY	Auditor	Brenda Dugmore	Bruce Funk

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COUNTY	POSITION	IN	OUT
GRAND	Commissioner	Patricia Holyoak	Nate Knight
GRAND	Commissioner	Bob Greenbery	Rex Tanner
GRAND	Commissioner	Gene Cirus	Judy Carmichael
GRAND	Auditor	Diana Carroll	Fran Townsend
JUAB	Treasurer	Deette Worthington	Jean Bowles
JUAB	Commissioner	Luwayne Walker	Neil Cook
JUAB	Commissioner	Chad Winn	Robert Steele
KANE	Treasurer	Georgia Baca	Marie Mousaw
MORGAN	Commissioner	Sid Crerager	Reed Wilde
SANPETE	Clerk	Sandy Neill	Kristine Frischknecht
SEVIER	Commissioner	Ivan Cowley	Doug Peterson
SUMMIT	Clerk	Kent Jones	Sue Follett
TOOELE	Assessor	Wendy Shubert	Jerri Paystrup
TOOELE	Clerk	Marilyn Gillette	Dennis Ewing
TOOELE	Commissioner	Jerry Hurst	Mathew Lawrence
TOOELE	Commissioner	J. Bruce Clegg	Dennis Rockwell
UINTAH	Assessor	Rolene Rasmussen	Gayla Casper
UINTAH	Commissioner	Darlene Burns	Jim Abegglen
UINTAH	Treasurer	Wendy Long	Donna Richins
UTAH	Auditor	Bryan Thompson	Kim Jackson
UTAH	Treasurer	Robert Kirk	Melvin Hudman
UTAH	Commissioner	Gary J. Anderson	Jerry Grover
WASHINGTON	Commissioner	Dennis "Denny" Drake	Jay Ence
WASHINGTON	Treasurer	David Whitehead	Linda Larsen
WAYNE	Commissioner	Devae Fillmore	Scott Durfey
WAYNE	Commissioner	Stanley Wood	Allen Jones
WEBER	Auditor	Alan Mcewan	Linda Lunceford
WEBER	Commissioner	Jan Zogmaister	Camille Cain
WEBER	Recorder	Ernest Rowley	Doug Crofts

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CALENDAR OF EVENTS

THE NEXT THREE MONTHS

LaMar Sayer

A reminder to County Auditors: Each Community Development, Urban Renewal (formerly RDA) and Economic Development Agency, on or before **November 1** of each year, shall prepare and file a report with the county auditor. This report should include an estimate of the tax increment to be paid to the agency for the calendar year ending December 31 and an estimate of the tax increment to be paid to the agency for the calendar year beginning the next January 1.

Before January 1 County, city and town legislative bodies and all taxing entities are to inform UTC of boundary changes, annexations and creation of new taxing entities in order to obtain the proper tax base. 10-1-116 & 17A-1-102, etc.

On January 1

Assessor **Lien Date** --All property shall be appraised based upon situs and status as of this date (real and personal). 59-2-104, 59-2-303, 59-2-306 and 59-2-1302

Statements of personal property should be mailed to property owners. 59-2-306 (suggested date)

Assessor & Treasurer Exemption status is determined by ownership on this day (unless the property and is subsequently purchased by a governmental entity in which case the entity shall collect and pay a proportional tax based upon the length of time the property was not owned by the entity or an unmarried surviving spouse or minor orphan of a veteran). 59-2-1101

Interest rate to be applied to delinquent real and personal property taxes is established as of this date. The interest rate is 6% above the Targeted Federal Funds Rate. 59-2-1331

Recorder Provide all deed changes on centrally assessed property to the Property Tax Division. Provide all annexations to the Tax Commission

On first Monday in January

Assessor, Treasurer & Auditor Make annual settlement with the county auditor for all revenues collected in the previous year. 59-2-1316

January 8-12, 2007

Training Course A, Assessment Practices in Utah. Salt Lake City, Room 1050

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By January 15

State Trust Lands Administration State Trust Lands Administration as well as the chief executive officer of any state agency (if applicable) provides USTC with a list of lands sold by the state for assessment and nomenclature purposes. 59-2-215

January 22-23, 2007

Training Appraisal Principles and Practices Seminar. Salt Lake City, Room 1026

January 25-26, 2007

Training Utah Property Tax Administration Seminar, recommended for all newly elected county officials. Salt Lake City, Room 1026. In conjunction with UAC

January 29 – February 2, 2007

Training Course H (WSATA*100) Principles of Unitary Appraisal. Logan, Utah

Course 61 (WSATA*101) Advanced Unitary Appraisal,. Logan, Utah

Course 61 (WSATA*200) Principles of Property Tax Auditing. Logan, Utah

By January 31

Recorder Provide county assessors with maps and plats showing legal description changes for previous year. 17-21-22

USTC Mail returns to centrally assessed taxpayer

Provide updated (suggested) nomenclature of taxing entities and tax areas to county assessors.

Send letters to county auditors requesting year-end data be sent to the Tax Commission by the end of February

By February 1

Recorder Complete the transfer of the prior year's deed information to USTC for the annual Sales Ratio Study

Assessor & USTC Complete the mailing of Real Property Transfer Surveys for prior year deeds.

USTC Furnish assessor with a list of state lands sold and a list of certain patented lands for assessment purposes. 59-2-216

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February 15

USTC Provide to county assessor list of state-assessed commercial vehicle companies for assessment of transportation-related real/personal property and application of federal relief.

Treasurer Provide PTD with delinquent centrally-assessed taxpayers.

February 12-16, 2006

Training Course 101 Basic Appraisal Principles. Salt Lake City, Room 1030.

February 21, 2007

Training Course 27, Storage Unit Seminar. Salt Lake City, Room 1026

February 22, 2007

Training Course 21, USPAP – 1 day Course. Room 312, 2380 Washington Blvd, Ogden.

February 23, 2007

Training Course 29, HP12C Appraisal Applications. Salt Lake City, Room 1026

February 26-27, 2007

Training Course 22, FAA Program Administration. Salt Lake City, Room 1026.

By the end of February

Auditor Send year-end data to USTC (233B)

Prior to March 1

County Legislative Body/Auditor Notify USTC of desire to use modified version of "Notice of Property Valuation and Tax Changes" form. USTC must respond with 15 days.
R884-24P-24

On or before March 1

USTC Mail revised blank forms for Report 750, "Year End Statement of Taxes Charged, Collected and Disbursed and Report 700, "County Auditor Annual report for Redevelopment Tax Increment". 59-1-210

Centrally assessed property owners file statements of property owned, etc., with USTC. 59-2-202 (public utilities), 59-2-207 (mining claims)

County BOE (Auditor) Annual applications for exemptions based on use for religious, charitable or educational purposes filed with county. 59-2-1101 & R884-24P-35

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Taxing Entity Taxing entities proposing tax increases are to inform the county auditor of the date, time and place of their public budget hearing (59-2-918) or public hearing (59-2-919).

March 1-2, 2007

Training USPAP, 2 day. Salt Lake City, Room 1026

March 5-9, 2007

Training Basic Appraisal Procedures. Salt Lake City, Room 1030.

On or before March 15

Treasurer Complete the official record of delinquent taxes, and attach the "Treasurer's Certificate to Record of Delinquent Taxes"

March 15

USTC Calculate state-assessed commercial vehicle county property tax allocation percentage for current year and provide to USTC Administration/Distribution Section

Send updated tax forms to county auditors and include any information the local entities will need for the tax rate setting process.

March 21, 2007

Training Course 28, Manufactured Housing. Salt Lake City, Room 1026.

Date to be Determined Course 30, Aircraft Valuation & Assessment, Salt Lake City, Room

By March 31

Assessor & USTC Mutually approve a final sales list for use in the annual Sales Ratio Study. R884-24P-27(C)4

Auditor Submit County Auditor's Annual Neighborhood Redevelopment Agency Report to USTC. This report shows the value, tax increment requested, tax increment paid, etc. to redevelopment agencies. 17B-4-1306

Treasurer Submit the completed Report 750, "Year End Statement of Taxes Charged, Collected and Disbursed" to the Tax Commission. Provide taxing entities with a statement of taxes harged and distributed for previous tax year. 59-1-210

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LEGAL UPDATE

LEGISLATION & RULES

Ruth Ann Jefferies

HB 5001 Uniform Fees on Personal Property Amendments – This boat tax amendment bill was approved by the December 4, 2006 Special Legislative Session. A number of “water vehicles” were reclassified to bring property taxes more in line with their comparable values. The amendment was an attempt to repair a mistake made last year when the assessment of boats was changed to an age-based system. Boats with motors smaller than 150 cubic centimeters, such as pontoon boats or sailboats, will be assessed at a rate of between \$15 and \$75, depending on the length. An un-motorized boat will only be assessed \$10 per year, regardless of length. Also, refunds will be issued for those who overpaid this year. For more information, go to: <http://www.le.state.ut.us/~2006S5/htmldoc/hbillhtm/HB5001.htm>.

Proposed Legislation

Property Tax Deferral – Allow senior citizen homeowners, regardless of income, to defer future property tax increases until they die or transfer the property.

Property Tax Exemption For Personal Property – Corrects deficiencies of 2006 HB 338, the exemption of businesses with \$3500 in personal property. It excludes from the exemption boats, vehicles and aircraft required to be registered and mobile/manufactured homes.

Proposed Administrative Rules

The following are scheduled for an Administrative Rule Meeting, December 15, 2006, 8:30 a.m. in Room 1025:

[R884-24P-24](#) – Form for Notice of Property Valuations and Tax Changes

[R884-24P-33](#) – 2007 Personal Property Valuation Guides and Schedules

[R884-24P-53](#) – 2007 Valuation Guides for Valuation of Land Subject to the Farmland Assessment Act

[R884-24P-64](#) – Determination and Application of Taxable Value for Purposes of the Property Tax Exemptions for Disabled Veterans and the Blind.

[R884-24P-68](#) – Property Tax Exemption for Taxable Tangible Personal Property with a total Aggregate Fair Market Value of \$3,500 or Less

The following is open for comments until January 2, 2007:

[R884-24P-19](#) - Appraiser Designation Program

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For more detail go to:

<http://tax.utah.gov/research/rulesproposed.html>.

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MEET THE DIVISION

DENNY LYTLE

DIRECTOR



How many years have you been with the Property Tax Division?

22 years

A Little Personal Information:

I grew up in Central Nevada and Wyoming. In Nevada I lived in the Reese River Valley and went to a little one-room school on the Indian Reservation. When I was in the 10th grade I moved to Cokeville, Wyoming, where my graduating class had only 12 students. I have been married for 23 years to Camille. She grew up in Jackson, WY. & Kenya, Africa. I have 3 children, two girls and one boy . Brynne- 16, Darcy- 13 and Bridger- 9 years old.

What kinds of activities and hobbies do you like to do?

Horse training, spur making, silversmithing, rendezvous, border collies, dog training, cooking, bread making, blacksmithing, gun engraving, musical instrument making, painting, sculpture, hunting, leather work, book binding, antiques, antique restoration, music, mandolins, etc. etc. (I can barely find time for work!)

What are your favorite kinds of food? I wish there were foods I didn't like!

Where was your favorite place that you have traveled too? Where would you like to travel too?

One of our favorite family trips is every second or third year we travel down to the Baja for Christmas. We stay in a little ramshackle beach cabin and eat out of the sea for a week. One thing that is wonderful is that the Mexican Santa only brings one gift per person and we get to focus on more important things for Christmas. There are many places in the world I would like to experience. In addition to wanting to see more of this amazing county, I would like to travel to ; Scotland, Italy, Nepal, China , New Zealand, Greece, and many other places.

What would you like to see happen in your life within five years?

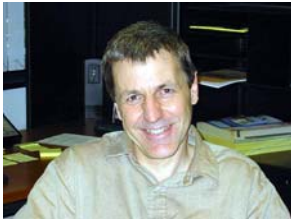
I want to be a good husband and father first, anything after that is just gravy.

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LEE STEPHENS

DEPUTY DIRECTOR



How many years have you been with the Property Tax Division?

1year 6months. I want to thank each of you for kindness and friendship you have shown to me.

A Little Personal Information: I was born in Montpelier Idaho, We moved to Utah when I was 4 and I have lived in Utah most of my life

I am married to Valerie Johnson Stephens, from Minneapolis Minnesota. I met her my first year at BYU. We were married Dec. 19th 1980. It will be our 26th anniversary this December. She graduated from BYU 1981. I graduated from BYU 1983. We both went to graduate school at the University of Utah. She graduated with her master's degree May of 1985. I graduated with my masters August of 1985. Valerie is an amazing woman she won the Deseret News Marathon in 1986, 1987, 1989 She was invited to try out for the US Olympic team on 2 different occasions. She has run in marathons all over the US. She loves to decorate houses. She works as an LCSW at Primary Children's Hospital serving the heart and Liver transplant kids. She is truly the love of my life.

We have 2 daughters Marissa and Desiree. Marissa is married and attending Weber State to become an R.N. Marissa has always loved dancing she was on the Drill team in High school and at Snow College. It was at Snow College where she met her husband Cody. Desiree is a junior at Viewmont High School. She is a Cheerleader, she is athletically very well inclined, and she is good at every sport she plays. She wants to go on to college and either get an MBA or a Law degree.

What kinds of activities and hobbies do you like to do?

My favorite activity is Golf; my hobbies are dealing with variety of investments.

What are your favorite kinds of food? My favorite food is Ice Cream

Where have you traveled too? Where was your favorite place that you have traveled too?

Where would you like to travel too?

I have traveled into nearly every state in the US, and I have visited a variety of places in the Caribbean. My favorite places are Washington DC, The Bay Area in California, and Hawaii – Places I still plan to go include Europe, Australia, and Brazil.

What do you strive for and what would you like to see happen in your life within five years? Take Valerie to New York City or Europe.

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CRAIG JOLLEY
ASSISTANT DIRECTOR



How many years have you been with the Property Tax Division?

14 years, my current assignments are overseeing - Personal Property, Tax Rates, Education, Legislation & Standards, Education, Computer Technology & Web

A Little Personal Information: I grew up in Boise & Salt Lake, I have been married 23 years to Dawnette and we have three children, Chad -22, Daniel- 18, and Melissa –14 years old.

What kinds of activities and hobbies do you like to do?

Motorcycles, kayaks, hiking, skiing, family photos & history. Some favorite books: Les Miserables, On Walden Pond, The Bourne Identity, The Landlord, all of John Grisham's.

What are your favorite kinds of food?

Chocolate, Mexican, Italian, German, French, Greek, Polynesian, Japanese, Chinese and American.

Where have you traveled to? Where was your favorite place that you have traveled to? Where would you like to travel too?

Been to Germany, England, Hawaii, Florida, Georgia, South Carolina, Massachusetts, Texas, Minnesota, and 11 western states. Favorite places: Boston, San Diego, Telluride, Key West, Glacier. Would like to go to Hong Kong, Tokyo, Paris.

I would like to see my children leave the nest healthy, sane, wealthy and happy. (It may actually take more like 40 years, but we'll see.) Then, I'd like to get reacquainted with my wife.

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MARLO EDWARDS ASSISTANT DIRECTOR



I have been with the Division 25 years. I took a break from the State for a while and went out into the private sector and then I came back so I really have 30 years. I work mainly with the Centrally Assessed Section of Property Tax.

TINA NICHOLS EXECUTIVE SECRETARY



I have been with the state for 10 years, as secretary I do everything and anything that needs to be done!

I grew up in Salt Lake and have two children Jodi – 29 and Todd – 25 years old. I also have a grandson, Trevin 2 ½ years old. (When I get married, I will inherit 2 stepsons and 2 more grandsons and a granddaughter). I will be married on January 20, 2007, on the Holland America Cruise Line Ship in San Diego. I will be cruis'n in Mexico with Mr. Michael Wright! (If your going to get married again, you need to do it wright huh?)

I love to roller blade! I was so busy this summer I didn't get to go. I like to decorate with floral arrangements and make lots of bows, bows all over the Christmas tree and house! I like to take a lot of pictures too.

As far as food goes, a good prime-rib, a baked sweet potato, salad and hot bread dinner! Pizza and beer is great too when your on a beer budget!

I have been to Cancun, Mexico a couple of times. I love the beach. Washington, Oregon, Montana, Wyoming, California, Arizona, Colorado, Nevada, back east when I was little we went to Kentucky to see my mom's old Aunt. On our journey we drove fast away from a tornado and we tried to bring back some fireflies with us to Utah so we could have some in our state. Guess what? They died in the jar before we even got to let them free.

I am going back to Mexico in January 2007 to live on the beach again. I would like to celebrate my wedding anniversary every year some where in Mexico.

My goal for the next five years is to stay healthy to enjoy my new hubby, children and grandchildren!

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ASK THE DIVISION

WHAT MAKES A COMPANY'S PROPERTY CENTRALLY ASSESSED?

Sheldon Draper

The short answer to the question is: Article XIII 6(3)(b) of the CONSTITUTION OF UTAH which says: "(3) The State Tax Commission shall: (b) assess mines and public utilities and have such other powers of original assessment as the Legislature may provide by statute;" The Legislature has implemented the constitutional mandate in Title 59 of the UTAH CODE ANNOTATED beginning at 59-2-201.

Under the Statute, property shall be assessed by the Commission if it meets any of the following criteria:

- (1)(a) "all property which operates as a unit across county lines, if the values must be apportioned among more than one county or state;"
 - (b) "all property of public utilities;"
 - (c) "all operating property of an airline, air charter service, and air contract service;"
 - (d) "all geothermal fluids and geothermal resources;"
 - (e) "all mines and mining claims except ... mining claims used for other than mining purposes shall be assessed by the assessor of the county in which the mining claims are located; and
 - (f) "all machinery used in mining, all property or surface improvements upon or appurtenant to mines or mining claims."
- (2)(a) "The commission shall assess and collect property tax annually on state-assessed commercial vehicles ..."
- (c) "Real property, improvements, equipment, fixtures, or other personal property ... shall be assessed separately by the local county assessor."
- (5) "Property assessed by the unitary method, which is not necessary to the conduct and does not contribute to the income of the business as determined by the commission, shall be assessed separately by the local county assessor."

From this beginning point, a myriad of conditions, facts, circumstances and rules come into play to determine exactly what and how centrally assessed property gets on the tax rolls.

The Property Tax Division has two sections, one to administer the assessment of mining and other natural resource industry property, and one to administer the assessment of public utility, transportation and other "unitary" properties. Future articles will address some of the more specific answers to the question above.

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